

IN THE CLAIMS:

Amend the claims as follows:

1. (Currently Amended): A processing aid for thermoplastic resin having a weight average molecular weight of 10,000 to 300,000, which is obtained by multi-step emulsion-polymerizing a composition consisting essentially of 0.1 to 5% by weight of a (meth)acrylate having an oxygen atom in addition to an ester bond, 10 to 99.9 % by weight of another alkyl acrylate, and 0 to 89.9 % by weight of another vinyl monomer copolymerizable therewith, in the presence of an organic peroxide having a tertiary-butyl peroxy group as a polymerization initiator, wherein the other vinyl monomer copolymerizable therewith is at least one vinyl monomer selected from the group consisting of alkyl (meth)acrylates, aromatic vinyls, acrylonitrile and methacrylonitrile, and wherein an amount of the organic peroxide having a tertiary-butyl peroxy group is 0.1 to 5 parts by weight based on 100 parts by weight of the entire monomers.

Claim 2 (Canceled):

Claim 3 (Canceled):

4. (Withdrawn): A thermoplastic resin composition comprising 100 parts by weight of a thermoplastic resin and 0.1 to 20 parts by weight of the processing aid for

thermoplastic resin in Claim 1.

5. (Withdrawn): The thermoplastic resin composition of Claim 4, wherein the thermoplastic resin is at least one resin selected from the group consisting of poly(vinyl chloride) resins, polyethylene, polypropylene, polyester, polystyrene, polycarbonate, a methacrylate resin and an ABS resin.

6. (Previously Presented): The processing aid for thermoplastic resin of claim 1, wherein the (meth)acrylate having an oxygen atom in addition to an ester bond is a (meth)acrylate containing an epoxy group.

7. (Withdrawn): The processing aid for thermoplastic resin of Claim 2, wherein the (meth)acrylate having an oxygen atom in addition to an ester bond is a (meth)acrylate containing a hydroxy group.

8. (Withdrawn): The processing aid for thermoplastic resin of Claim 2, wherein the (meth)acrylate having an oxygen atom in addition to an ester bond is a (meth)acrylate containing an alkoxy group.

9. (Previously Presented): A processing aid for thermoplastic resin having a weight average molecular weight of 10,000 to 300,000, which is obtained by emulsion-

polymerizing 0.1 to 5% by weight of a (meth)acrylate containing an epoxy group, 10 to 99.9% by weight of another alkyl acrylate, and 0 to 89.9% by weight of another vinyl monomer copolymerizable therewith, in the presence of a mercaptan having an alkyl ester group with C₄₋₂₀ alkyl group as a chain transfer agent.

10. (Canceled):

11. (Previously Presented): A processing aid for thermoplastic resin having a weight average molecular weight of 10,000 to 300,000, which is obtained by emulsion-polymerizing 0.1 to 5% by weight of a (meth)acrylate containing an epoxy group, 10 to 99.9% by weight of another alkyl acrylate, and 0 to 89.9% by weight of another vinyl monomer copolymerizable therewith, in the presence of a mercaptan having an alkyl ester group with C₄₋₂₀ alkyl group as a chain transfer agent, wherein the other vinyl monomer copolymerizable therewith is at least one vinyl monomer selected from the group consisting of alkyl (meth)acrylates, aromatic vinyls, acrylonitrile and methacrylonitrile.